



**ఆంధ్రప్రదేశ్ రాజపత్రము**  
**THE ANDHRA PRADESH GAZETTE**  
**PUBLISHED BY AUTHORITY**

**PART I EXTRAORDINARY**

No.789

AMARAVATI, THURSDAY, NOVEMBER 7, 2019

G.679

**NOTIFICATIONS BY GOVERNMENT**

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**REVENUE DEPARTMENT**  
**(COMMERCIAL TAXES-II)**

THE ANDHRA PRADESH GOODS AND SERVICES TAX ACT, 2017 (ACT No. 16 OF 2017) - OPTION TO PAY TAX UNDER SECTION 10 UNDER COMPOSITION SCHEME- NOTIFICATION ISSUED IN G.O.MS.NO. 254, REVENUE (CT-II) DEPARTMENT, DATED 20.3.2019 - AERATED WATER INCLUDED IN INELIGIBLE GOODS.

**[G.O.Ms.No.462, Revenue (Commercial Taxes-II), 6<sup>th</sup> November, 2019.]**

**NOTIFICATION**

In exercise of the powers conferred under the proviso to the sub-section (1) of section 10 of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act NO.16 of 2017) (hereinafter referred to as the said Act), the Government, on the recommendations of the Goods and Services Tax Council, hereby make the following further amendments to the notification issued in the G.O.Ms.No.254, Revenue (Commercial Taxes-II) Department, Dated 20.03.2019, namely:-

**AMENDMENT**

In the said notification, -

- (I) In the table
- (i) after Sl. No. 2 and the entries thereto, the following Sl. No. and entries shall be inserted, namely: -

"2A.	2202 10 10	Aerated Water";
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2. This notification shall be deemed to have come into force with effect on and from the 1<sup>st</sup> day of October, 2019.

**Dr. D. SAMBASIVA RAO,**  
*Special Chief Secretary to Government.*